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INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 64-8

May 13, 1964

RECORDS OF DISPOSITIONS

Wholesale Liquor Dealers
and others concerned:

This circular is being issued to inform you of the amendments to 26 CFR Part 194, Liquor Dealer regulations, made by Treasury Decision 6729, (29 F.R. 6255), effective July 1, 1964.

We have had under study, for some time, the possibility of affording some relief for wholesale liquor dealers from the recording of serial numbers in the records of disposition required by § 194.226. We have now determined that, in many instances, the recording of serial numbers of cases of spirits disposed of to retail dealers or at retail (to persons other than dealers) is not necessary to the protection to the revenue or to law enforcement.

Accordingly, Treasury Decision 6729 has been issued to amend § 194.226 to provide that the Assistant Regional Commissioner may relieve you, until otherwise notified, from the requirement for recording in your record of disposition the serial numbers of cases of spirits disposed of to retail dealers or at retail, when he finds that such recording is not necessary to law enforcement or protection to the revenue. To obtain this relief, you must make application to the Assistant Regional Commissioner and receive his approval of your request. Further, § 194.238 has been amended to provide that if you maintain a retail department and if the Assistant Regional Commissioner has relieved you from the requirement for recording serial numbers of cases of spirits disposed of to retail dealers or at retail, you need not show in your record of dispositions the serial numbers of cases of spirits transferred to the retail department.

Inquiries regarding this circular should refer to its number and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Harold A. Serr

Acting Director, Alcohol and Tobacco Tax Division